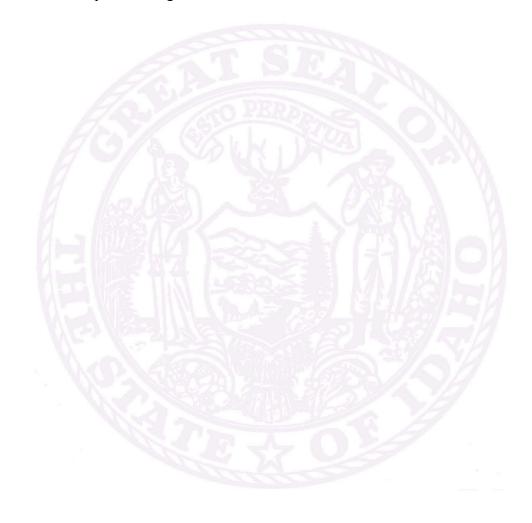
## STATEMENT OF PURPOSE

## RS21157

This legislation requires the IRS to comply with normal due process of law (stipulated in the Fifth Amendment) for a court judgment and recording liens against property.

## FISCAL NOTE

There is no fiscal impact to the general fund.



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